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**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Richmond Division)**

In re)
)
CIRCUIT CITY STORES, INC., ET AL.,)
)
Debtors.) Case No. 08-35653-KRH
) Chapter 11
) Jointly Administered
)

**RESPONSE OF SAMSUNG ELECTRONICS AMERICA, INC.
TO DEBTORS' TWENTY-THIRD OMNIBUS OBJECTION TO CLAIMS
(MODIFICATION OF CERTAIN DUPLICATE 503(B)(9) CLAIMS)**

Samsung Electronics America, Inc. ("Samsung"), by and through undersigned counsel, respectfully submits its Response to Debtors' Twenty-Third Omnibus Objection to Claims (Modification of Certain Duplicate 503(b)(9) Claims) (D.E. 3711), and in support thereof, states as follows:

1. On December 18, 2008, Samsung timely filed an administrative priority claim pursuant to 11 U.S.C. § 503(b)(9) ("Section 503(b)(9)") in the sum of \$19,262,466.96, to which the Debtors' claims agent assigned Claim No. 1425.
2. On or about January 2, 2009, Samsung timely filed a general unsecured claim in the sum of \$122,577,855.01, to which the Debtors' claims agent assigned Claim No. 2425.
3. On June 23, 2009, the Debtors filed their Twenty-Third Omnibus Objection to Claims (Modification of Certain Duplicate 503(b)(9) Claims) ("Objection"). The Objection is directed at claims that were filed by certain claimants, including Samsung, who filed two or

more proofs of claim, or portions thereof, against the same Debtor asserting the same liability. The Debtors reference timely filed proofs of claim asserting administrative priority pursuant to Section 503(b)(9) and subsequently filed general unsecured proofs of claim which include sums also included in the Section 503(b)(9) claims. The Debtors seek to disallow the portion of the general unsecured claims representing duplicate liability to the extent the Section 503(b)(9) claims are also asserted in the general unsecured claims.

4. The Debtors recommend that Claim No. 2425 be reduced by \$19,262,466.96 (the total amount of Claim No. 1425), so the surviving amount of Claim No. 2425 is \$103,501,602.98.

5. Samsung acknowledges that Claim No. 2425 includes the \$19,262,466.96 reflected in Claim No. 1425 and therefore consents to the reduction of Claim No. 2425.

6. However, the Debtors also reserve their right to object to the claims set forth in the Objection on any other grounds at any other time.

7. In the event the Debtors object to the 503(b)(9) administrative status of Claim No. 1425, or a portion thereof, and the court sustains the Debtors' objection, Samsung seeks to reserve its right to reinstate those amounts in Claim No. 2425 or otherwise maintain those amounts as a general unsecured claim. Samsung requests that the Order Sustaining Debtors' Twenty-Third Omnibus Objection to Claims reflect that in the event all or a portion of Samsung's 503(b)(9) claim is reduced, then Samsung has the right to include that portion in its allowed general unsecured claim.

8. Accordingly, Samsung files this response to preserve all of its rights in these proceedings, including its rights to maintain the full amount of its claims, whether they be administrative priority or general unsecured claims.

9. In accordance with the Notice of the Debtors' Twenty-Third Omnibus Objection to Claims (Modification of Certain Duplicate 503(b)(9) Claims), Samsung attaches the Declaration of Joseph McNamara, Samsung's Director of Financial Services and Business Operations.

10. Moreover, to facilitate resolution of the Objection, Samsung designates Michael I. Goldberg, Esq. as its additional representative with authority to reconcile, settle or otherwise resolve the Objection on behalf of Samsung:

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AKERMAN SENTERFITT
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WHEREFORE, Samsung respectfully requests that the Court overrule the Objection to the extent it precludes Samsung from maintaining the full amount of its claims whether as general unsecured or administrative priority claims and grant such other relief as the Court deems just and proper.

Dated: July 16, 2009

Respectfully submitted,

AKERMAN SENTERFITT

By: /s/ Mona M. Murphy

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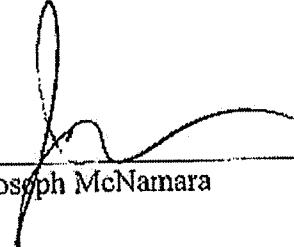
*Attorneys for Samsung Electronics
America, Inc.*

DECLARATION OF JOSEPH McNAMARA

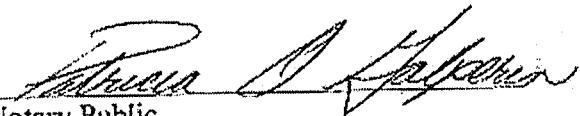
Mr. McNamara states as follows:

I am the Director of Financial Services and Business Operations at of Samsung Electronics America. With respect to each of the factual allegations contained in the foregoing Response, I have personal knowledge of such facts and/or I maintain custody and control of Samsung's records relating to those facts in the ordinary course of my employment and have reviewed and become familiar with those records. Each of those allegations is true and correct to the best of my knowledge, information and belief, and I would testify to the same under oath if called to do so.

Dated: July 16, 2009


Joseph McNamara

Subscribed and sworn to before me this 16th day of July, 2009.


Notary Public

PATRICIA O. GALPERIN
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 10/31/2012

(FT599053;1)

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished via email or facsimile this 16th day of July, 2009 to the persons listed on the attached Service List.

/s/ Mona M. Murphy
Mona M. Murphy

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